

# ANNUAL BUDGET

FY 2023-2024



Town of Wilkesboro, NC

# THE TOWN OF WILKESBORO

203 West Main Street  
Wilkesboro, NC 28697

(336) 838-3951

[www.wilkesboronc.org](http://www.wilkesboronc.org)

## TOWN LEADERSHIP

Mayor

Mike Inscore

Mayor Pro-Tem

Russ Ferree

Council Member

Nellie Archibald

Council Member

Jimmy Hayes

Council Member

Andy Soots

Town Manager

Ken Noland

Town Clerk

Jim Byrd

Finance Director

Halee Ratcliff

Public Works Director

Brian Severt

Utility Director

Sam Call

Police Chief

Tommy Rhodes

Fire Chief

Jason Smithey

Parks & Recreation Director

Cliff Gardner

Planning & Community

Andrew Carlton

Development Director

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## TOWN OF WILKESBORO

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### Budget Message

May 1, 2023

To the Town of Wilkesboro Mayor, Council and Citizens:

I am pleased to present the recommended budget for the fiscal year 2023-2024. The budget was prepared in accordance with NCGS 159.7, The North Carolina Local Government Budget and Fiscal Control Act. All funds within the proposed budget for the General and Utility Funds are balanced, and all revenues and expenditures are identified for the fiscal year 2023-2024.

The recommended budget for fiscal year 2023-2024 totals \$18,019,500 for all Town operations, capital improvements and debt service. This represents a 1.6% decrease from the current budget. This decrease is attributed to fewer capital purchases than in the previous year in both the General and Utility Funds.

In the proposed General Fund budget, I recommend a tax rate of forty-eight cents (.48) per \$100 of valuation, which is in line with the current year. A property owner who has real property of \$150,000 will still receive a tax bill of \$720. The ad valorem taxes will yield \$3,360,000 based on property tax collection rate of 98.00%. This amount has increased by \$15,000 over the last year. This increase is minimal, but the Town is primed to grow its tax base in the near future with projects currently under construction and on the horizon.

In the Utility Fund, I am proposing a 10% increase on October 1, 2023. Given both the current and potential future projects involving this fund, I believe it to be in our best interest to move forward in raising rates that allow us to provide our current levels of service while planning for the future capital projects we have already identified. A rate increase is also needed to keep up with operating costs that have increased due to a significant increase in the cost of chemicals. With expansions on the horizon for both the water and wastewater treatment facilities, it is imperative that we be financially prepared for these capital projects.

Water and sewer fees and charges at current rates generate \$9,400,000 or about 50% of the total budget. Residential customers using an average of 3,000 gallons a month will receive a combined water and sewer bill of \$28.76 per month after the rate increase in October. This bill remains one of the lowest in the state at less than 1/3 of the median charges for the same service statewide of **\$80.00**. Water rates, sewer rates and charges for all out-of-town customers excluding the water associations will have a multiplier of 2.0 added to the bill.

## **OTHER REVENUES**

**Local Option Sales Tax:** Retail sales in North Carolina have shown good growth recently. An increase reflective of experience as well as modest expected growth has been budgeted for the fiscal year 2023-2024. The Town receives four (4) sales tax allocations:

(1) Article 39 one-cent tax, which is the original local government sales and use tax dating from 1971, (2) Article 40 (1983 one-half cent) tax, (3) Article 42 (1986 one-half cent) tax and (4) Article 44 (2001 one-half cent) tax. The Town's sales tax revenues are distributed on a per capita basis. It is estimated that the Town will receive \$1,675,000 in the fiscal year 2023-2024. This is an increase of \$125,000 over the current year.

**Unrestricted Intergovernmental:** Utility Franchise Tax - Each town's share of the utility franchise tax is based on the actual receipts from electric, telephone, and natural gas service within the municipal boundaries during fiscal year 2023-2024. The utility franchise tax is estimated to yield \$590,000. This remains unchanged from the previous year and has been slowly declining over the last 3 years.

**Restricted Intergovernmental:** Powell Bill Allocation - These funds, unlike other State-shared taxes, are limited in their use. N.C.G.S. 136-413 directs that the money be spent "only for the purpose of maintaining, repairing, constructing, reconstructing, or widening of any street or public thoroughfare including bridges, drainage, curb and gutter, and other necessary appurtenances within the corporate limits of a municipality or for meeting the municipality's proportionate share of assessment levied for such purposes." Three-quarters of the proceeds are distributed on a per capita basis, while the remaining quarter is distributed on the basis of the number of miles of non-state streets in the town. Estimated receipts from the Powell Bill Allocation in fiscal year 2023-2024 are \$125,000 which is the same estimate as prior year.

**Fund Balance:** The proposed budget includes a general fund balance appropriation of \$380,400 in order to get a balanced budget as required by statute. If spent this would leave the Town approximately \$1,832,392 or 23.05% of the proposed General Fund

budget in unappropriated fund balance, which is within the guidelines of the Town's Policy Fund Balance Policy's range of 20%-40%. However, this presented budget is merely a step towards the finished product and staff anticipates the appropriation to decrease along the way. The Local Government Commission recommends that municipalities maintain at least 8% in reserves.

## **EXPENDITURES BY CATEGORY**

**Personnel:** This category of expenditures accounts for \$8,293,000 or 46% of the total budget. These expenditures include salaries and wages, FICA, retirement, group insurance and other miscellaneous benefits for 100 full-time employees, 37 part-time and volunteer firemen, and 5 elected officials. The request includes rising retirement and healthcare costs, as well as the creation of a new full time fire captain position.

The budget contains \$1,912,000 for group health and dental insurance for 100 employees, 5 elected officials, and 7 retirees. In general, health insurance costs continue to rise faster than inflation. The Town may have to look at charging for dependent coverage as well as reducing benefit levels. Currently, the Town has been very successful at investing in our employees and their families through this benefit. The budget does include the adoption of a formal wellness plan as part of the overall group health plan. Different wellness initiatives have been implemented in the past and will continue to be explored.

The budget contains provisions to allow for a total cost of living and /or merit increase of 5% in July in response to continued rising inflation.

Approximately \$50,000 has been budgeted for training/travel this year. This funding will be used to improve job skills, gain knowledge of the latest equipment and technology, and to remain up to date on a variety of issues that impact the Town. Internal training will focus on safety, the use of technology and general compliance.

**Operating Expenditures:** This category of expenditures accounts for 31.5% or \$5,989,100 of the total budget. These expenditures include costs other than personnel and capital outlay that are required for the operations of the Town. Overall, this category has remained constant when compared to the prior year. This is a testament to staff's diligence towards efficiency and "doing more with less," as the saying goes.

**Capital Outlay:** This category of expenditures accounts for 7.68% or \$1,384,000 of the total budget. These expenditures are for the purchase of vehicles, equipment, utility projects, and other items that are too permanent in nature to be considered expendable at the time of purchase and have a value greater than \$5,000. Items included in the

General Fund are sidewalk rehabilitation, eight police vehicles, design work on the next phase of downtown revitalization, and multiple park projects. In the Utility Fund, items include two dump trucks, a utility vehicle, technical upgrades to plants, and continued line replacement. We have also budgeted money towards utility maintenance and capital projects.

**Debt Service:** Debt service accounts for 7.3% or \$1,310,000 of the total budget. This category represents commitments that the Town has entered for equipment or projects that are substantial in nature. Sometimes, the equipment is financed as a way of spreading out the costs to reflect the time of service to the citizens, as in the financing of Police vehicles and Fire trucks. Thus, those paying the debt service through their tax dollars are the ones receiving the benefit of the equipment. Other times, the project is of such a large scale, it is not feasible to pay cash when interest rates are at an acceptable level, as in some utility projects.

### **BALANCED BUDGET**

The fiscal year 2023-2024 budget summary of revenues and expenditures for all funds is:

<b>FUND</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>
General	\$7,950,000	\$7,950,000
Water & Sewer	\$10,069,500	\$10,069,500
<b>TOTAL</b>	\$18,019,500	\$18,019,500

### **CONCLUSION**

The budget presented to you above and in detail through other documents is reflective of the days and times we are experiencing. It is large, by typical Wilkesboro standards, but flexible enough to allow us to maintain the high customer service business model we have created while continuing to capitalize on opportunities to enhance the community. Through the use of various grant funds, state funds and federal funds being made available, I believe that the opportunity exists to leverage these dollars into community goals such as: improving streets and sidewalks, improving and expanding our parks system, fortifying out utility systems for the future, continuing the revitalization of our downtown, growing the outdoor economy, etc... It is a truly exciting time for our Town!

This budget is proposed by the Town Manager. At this time, it is neither final nor is it necessarily a reflection of what will be approved by the Town Council. The Town Council will undertake a thorough study of this proposal to arrive at what it considers the proper program of revenues and expenditures for the Town government for the coming year.

Respectfully submitted,

*Kenneth D. Noland*

Kenneth D. Noland  
Town Manager



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## Budget Ordinance Fiscal Year 2023 - 2024

**BE IT ORDAINED** by the Governing Board of the Town of Wilkesboro, North Carolina:

**SECTION 1:** The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this Town:

GENERAL GOVERNMENT	<u>\$ 2,928,000</u>
PUBLIC SAFETY	<u>3,186,000</u>
PUBLIC BUILDINGS	<u>903,300</u>
ENVIRONMENTAL PROTECTION	<u>284,000</u>
CULTURE AND RECREATION	<u>928,700</u>
DEBT SERVICE	<u>195,000</u>
	<b><u>\$ 8,425,000</u></b>

**SECTION 2:** It is estimated that the following revenues will be available in the General Fund for the fiscal year July 1, 2023, and ending June 30, 2024:

AD VALOREM TAXES	<u>\$ 3,360,000</u>
LOCAL OPTION SALES TAX	<u>1,675,000</u>
OTHER TAXES AND LICENSES	<u>303,000</u>
UNRESTRICTED INTERGOVERNMENTAL	<u>704,000</u>
RESTRICTED INTERGOVERNMENTAL	<u>360,000</u>
PERMITS AND FEES	<u>8,600</u>
SALES AND SERVICES	<u>360,000</u>
INVESTMENT EARNINGS	<u>2,500</u>
MISCELLANEOUS	<u>741,000</u>
OTHER FINANCING SOURCES	<u>405,500</u>
POWELL BILL FUND BALANCE	<u>125,000</u>
FUND BALANCE	<u>380,400</u>
	<b><u>\$ 8,425,000</u></b>

**SECTION 3:** The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with chart of accounts heretofore established for this Town:

ENVIRONMENTAL PROTECTION	\$ 8,954,500
DEBT SERVICE	<u>1,115,000</u>
	<b><u>\$ 10,069,500</u></b>

**SECTION 4:** It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year July 1, 2022, and ending June 30, 2023:

SALES AND SERVICES	\$ 9,962,500
INVESTMENT EARNINGS	2,000
MISCELLANEOUS	105,000
OTHER FINANCING SOURCES	0
RETAINED EARNINGS	<u>0</u>
	<b><u>\$ 10,069,500</u></b>

**SECTION 5:** There is hereby levied a tax at the rate of \$.48 per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2023, for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 2 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$718,087,559 and an estimated rate of collection based on the fiscal year 2022-2023 rate of 98.00%.

**SECTION 6:** The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. He may transfer amounts between line-item expenditures within a department without limitation and without a report being required.
- B. He may transfer amounts up to \$500 between functional areas, within the same fund. He must make an official report on such transfers at the next regular meeting of the Governing Board.
- C. He may not transfer any amounts between funds, except as approved by the Governing Board in the budget ordinance as amended.

- D. Budgeted Capital Purchases in excess of \$5000 shall be reported to the Governing Board at the next regular scheduled meeting and registered as a fixed asset.
- E. Purchases between \$500 and \$5000 shall be recorded on an internal inventory managed by Finance Director.
- F. Prior to any unbudgeted Capital Purchases in excess of \$5000 the Town Manager shall first seek approval of the Governing Board for this purchase and the use of Contingency Funds as noted in item (G).
- G. The Manager shall seek Governing Board approval for the use of Contingency Funds prior to obtaining a purchase order. In the event that the Governing Board cannot be convened in a timely manner the Manager may perform a phone call vote, provided that at the next Governing Board meeting Council affirms its prior action.
- H.

**SECTION 7:** The attached Schedule of Fees is hereby adopted for the fiscal year beginning July 1, 2023, and ending June 30, 2024. These fees include, but are not limited to, both water and sewer utility rates which are subject to change mid-year based on staff review and recommendation. These fees may be amended during the fiscal year by Board action.

**SECTION 8:** Copies of the budget ordinance shall be furnished to the Clerk to the Governing Board and to the Town Manager (Budget Officer) and Finance Director to be kept on file by them for their direction in the disbursement of funds.

**ADOPTED THIS 5<sup>th</sup> DAY OF JUNE, 2023.**

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Mike Inscore, Mayor

ATTEST:

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James K. Byrd, Town Clerk

# About Wilkesboro

## History

Wilkesboro was founded in 1778 and named after the prominent political figure, Colonel John Wilkes. The town was originally settled by European pioneers, primarily of Scotch-Irish and German descent. It quickly became a focal point of the region, serving as the seat of Wilkes County when it was formed in 1777.

During the American Revolutionary War, Wilkesboro played a significant role as a strategic location. The town's central position in the region made it a hub for military activities and supply routes. In 1780, during the pivotal Battle of Kings Mountain, Wilkesboro served as a mustering point for the patriot militia before they engaged and defeated the Loyalist forces.

As the 19th century progressed, Wilkesboro experienced notable growth and development. The construction of the Old Wilkes County Courthouse in 1852 served as a symbol of the town's growing importance as a governmental and commercial center. The courthouse building still stands today as a historic landmark.

Wilkesboro's economy was initially reliant on agriculture, with farmers cultivating crops such as tobacco, corn, wheat, and vegetables. The town's location along the Yadkin River provided opportunities for trade and transportation, contributing to its economic vitality.

In the early 20th century, Wilkesboro saw the emergence of various industries that brought prosperity to the town. One of the most influential developments was the founding of Lowe's Companies, Inc. in 1921. Lucius Smith Lowe opened a small hardware store in North Wilkesboro, adjacent to Wilkesboro, which eventually grew into one of the largest home improvement retailers in the world. Lowe's had a significant impact on the local economy, providing employment opportunities and contributing to community development.

Wilkesboro has also been a hub for music and entertainment. The annual MerleFest, a renowned music festival honoring the late musician Doc Watson, draws thousands of visitors each year. The festival showcases a diverse range of musical genres, including bluegrass, folk, country, and Americana.

Today, Wilkesboro continues to thrive as a vibrant community with a mix of historical charm and modern amenities. The town has diversified its economy beyond agriculture and retail, with industries such as healthcare, education, manufacturing, and tourism playing important roles.

Wilkesboro's rich history, from its Revolutionary War involvement to the rise of Lowe's and the cultural significance of events like MerleFest, contributes to its unique identity. The town remains deeply connected to its heritage while embracing progress and growth for the future.

## Location and Climate

Wilkesboro is located in Wilkes County, which is situated in the northwestern part of North Carolina, United States. The town is nestled within the picturesque foothills of the Appalachian Mountains, offering residents and visitors a scenic and natural environment.



The town benefits from its proximity to the Yadkin River, which flows through the region. The river not only enhances the natural beauty of the area but also provides recreational opportunities for fishing, boating, and other water-based activities.

In terms of climate, Wilkesboro experiences a humid subtropical climate, typical of the southeastern United States. The town enjoys distinct seasons throughout the year.

Summers in Wilkesboro tend to be warm and humid. Average daytime temperatures range from the mid-80s to low 90s Fahrenheit. The region can experience occasional hot spells, with temperatures reaching the upper 90s Fahrenheit. Thunderstorms are common during the summer months, providing relief from the heat.



Autumn in Wilkesboro brings cooler temperatures and vibrant foliage colors. Temperatures range from the 60s to 70s Fahrenheit during the day, with cooler evenings.

Winters in Wilkesboro are generally mild, although colder temperatures and occasional snowfall are not uncommon. Daytime temperatures typically range from the 40s to 50s Fahrenheit, with overnight lows occasionally dipping below freezing. Snowfall amounts can vary, but the region typically receives several inches of snow throughout the winter season.

Spring in Wilkesboro is characterized by mild and pleasant weather. Temperatures gradually warm up, with daytime highs ranging from the 60s to 70s Fahrenheit degrees. Springtime also brings the blossoming of flowers and trees, creating a colorful and vibrant atmosphere.

Overall, the location of Wilkesboro offers a diverse natural landscape and a climate that showcases the distinct beauty of each season. Residents and visitors can enjoy a variety of outdoor activities throughout the year, taking advantage of the town's picturesque surroundings and favorable weather conditions.

# Community Profile

## **Economy**

Wilkesboro boasts a vibrant and diverse economy that serves as a strong foundation for the town's overall growth and development. As a key economic hub within its region, Wilkesboro thrives on a variety of industries and sectors, fostering both stability and innovation. This section provides an overview of the town's robust economy, highlighting its key sectors, major contributors, and future prospects.

### Manufacturing and Industrial Base:

Wilkesboro's economy benefits significantly from a well-established manufacturing and industrial base. The town is home to several industrial parks and manufacturing facilities that play a vital role in driving economic activity. These industries encompass various sectors, including automotive parts, textiles, furniture, and food processing. The presence of these manufacturing enterprises provides stable employment opportunities, stimulates local entrepreneurship, and contributes to the overall economic growth of Wilkesboro.

### Agriculture and Agribusiness:

Wilkesboro's rich agricultural heritage remains an integral part of its economy. The town and its surrounding areas are known for their fertile lands, supporting a thriving agricultural sector. Local farmers cultivate a wide range of crops such as tobacco, corn, soybeans, and fruits, bolstering the region's agribusiness activities. The agricultural sector also spurs related industries such as food processing, distribution, and agricultural equipment manufacturing, providing a significant economic boost to the town.

### Retail and Services:

Wilkesboro boasts a vibrant retail sector that caters to both its residents and visitors. The town features a diverse array of shopping centers, local boutiques, restaurants, and entertainment venues. These establishments not only contribute to the town's economic vitality but also serve as attractive destinations for tourism and recreation. Moreover, a robust services sector thrives in Wilkesboro, encompassing healthcare, education, professional services, and hospitality. The provision of these services ensures a high quality of life for the residents and supports the local economy.

### Small Business and Entrepreneurship:

Wilkesboro takes pride in its entrepreneurial spirit and supportive business environment, making it an ideal destination for small businesses and startups. The town fosters a culture of innovation and provides resources, mentorship, and networking opportunities for budding entrepreneurs. The small business community plays a crucial role in diversifying the local economy, creating jobs, and driving economic growth. Wilkesboro's commitment to nurturing small businesses has resulted in a dynamic and resilient economic landscape.

### Tourism and Recreation:

Wilkesboro's natural beauty, historical sites, and recreational offerings attract tourists from near and far. The town serves as a gateway to the picturesque Blue Ridge Mountains, providing ample opportunities for outdoor activities such as hiking, fishing, and camping. Wilkesboro also hosts various events and festivals, including music concerts and cultural celebrations, which draw visitors and contribute to the local economy. The tourism industry stimulates growth in hospitality, retail, and service sectors, bolstering Wilkesboro's economic prosperity.

### Future Outlook:

Wilkesboro is well-positioned to leverage its economic strengths and capitalize on emerging opportunities. The town's commitment to economic development, infrastructure improvements, and small business ensures a sustainable and prosperous future. Efforts to attract new businesses, expand existing industries, and enhance workforce development programs will further fuel economic growth. Wilkesboro's economy is poised to flourish, driven by a balanced mix of traditional sectors, entrepreneurship, and a vibrant tourism industry.

## Recreation and Culture

### Parks

#### Westwood Park

This well-maintained park offers a range of amenities and activities, making it a favorite destination for locals and visitors of all ages. With its lush green spaces, sports facilities, and family-friendly features, Westwood Park provides a welcoming and enjoyable experience for everyone.

One of the standout features of Westwood Park is its expansive playground, which caters to children of all ages. Equipped with a variety of play structures, swings, and climbing frames, the playground offers endless opportunities for fun and adventure. Children can swing, slide, and explore imaginative play areas, providing a safe and stimulating environment for them to let their imaginations run wild.

Adjacent to the playground, you'll find open green spaces perfect for picnics and family gatherings. Spread out a blanket or utilize the picnic tables and enjoy a leisurely meal amidst the park's serene surroundings. The shaded areas make Westwood Park an ideal spot for relaxation and unwinding in nature.

Sports enthusiasts will appreciate the park's sports facilities, which include basketball courts and tennis courts. Whether you're looking to shoot some hoops, practice your tennis skills, or engage in a friendly game with friends, Westwood Park provides the necessary amenities for your enjoyment.

If you're in the mood for a stroll or a jog, Westwood Park offers paved walking trails that wind through the park's scenic landscape. Take in the beauty of nature as you walk along these paths, enjoying the fresh air and peaceful ambiance. The trails are also suitable for biking, providing a convenient option for those who prefer two wheels over two feet.

Additionally, Westwood Park features a covered shelter with picnic tables, making it an excellent venue for outdoor events and gatherings. Whether it's a family reunion, a birthday party, or a community event, the shelter provides a comfortable and accommodating space for socializing and enjoying the company of others.

The Walker Center is a performing arts center located in Wilkesboro, North Carolina. This state-of-the-art facility is a hub for cultural events and performances, offering a diverse range of entertainment options for residents and visitors alike. From world-renowned musicians and comedians to theatrical productions and dance performances, the Walker Center hosts a variety of events throughout the year, making it a premier destination for arts and entertainment in the region.

## Cub Creek Park

This beautiful park offers a tranquil escape and a variety of outdoor activities for visitors of all ages. With its lush greenery, well-maintained trails, and family-friendly amenities, Cub Creek Park is a popular destination for nature lovers and outdoor enthusiasts.

One of the standout features of Cub Creek Park is its extensive trail system. The park boasts a network of well-marked trails that wind through the picturesque woodlands, allowing visitors to immerse themselves in the natural beauty of the area. Whether you're looking for a leisurely stroll or a more challenging hike, the trails at Cub Creek Park cater to all skill levels. As you explore the park, you'll encounter scenic vistas, creeks, and native wildlife, creating a serene and peaceful atmosphere.



Cub Creek Park is also home to a large, well-maintained playground that offers hours of fun for children. The playground features a variety of play structures, swings, slides, and climbing frames, providing ample opportunities for kids to let their imaginations run wild and burn off some energy. With its safe and engaging design, the playground at Cub Creek Park is a favorite spot for families to gather and enjoy quality time together.

Additionally, the park offers open green spaces where visitors can relax, have a picnic, or engage in recreational activities. Spread out a blanket and enjoy a picnic lunch amidst the park's natural beauty or organize a friendly game of frisbee or soccer on the spacious grassy fields. These open areas provide a perfect setting for leisurely activities and social gatherings.



Cub Creek Park also caters to those seeking more active pursuits. The park features a basketball court and tennis courts, allowing visitors to engage in friendly matches or practice their skills. The sports facilities at Cub Creek Park provide opportunities for both individual and group activities.

Moreover, Cub Creek Park offers amenities such as picnic shelters with tables and grills, providing a convenient spot for gatherings and events. These shelters can be reserved in advance, making them an ideal choice for family reunions, birthday parties, and community gatherings. The availability of these facilities adds to the park's appeal as a versatile and inclusive recreational space.

The natural beauty, well-maintained trails, family-friendly amenities, and recreational opportunities make Cub Creek Park a beloved destination for both locals and visitors. Whether you're seeking a peaceful nature walk, a fun-filled day at the playground, or a friendly sports match, Cub Creek Park offers a serene and inviting atmosphere for everyone to enjoy.

## **The Walker Center**

The Walker Center's main auditorium seats over 1,000 people, providing an intimate and inviting space for performances. The acoustics and lighting in the auditorium are top-notch, ensuring that every performance is a memorable and immersive experience for the audience. The stage is equipped with state-of-the-art equipment and can accommodate a range of events, from solo acts to full-scale productions.

The Walker Center's programming covers a wide variety of genres and interests, ensuring that there is something for everyone. The center hosts musicians, comedians, and dance troupes. Many of these events are family-friendly, making the Walker Center a popular choice for parents looking to introduce their children to the arts.

In addition to its performance space, the Walker Center offers a range of amenities to enhance the visitor experience. The lobby is spacious and inviting, featuring comfortable seating areas and concession stands. The center also has a large parking lot, providing ample space for visitors to park their vehicles.



The Walker Center is not just a destination for entertainment, but also a vital part of the community. The center offers educational programming and workshops, providing opportunities for individuals of all ages to learn and explore their artistic passions. These programs include music lessons, theater workshops, and dance classes, among others. The center also partners with local schools and organizations to offer outreach programs, ensuring that the arts are accessible to everyone in the community.

## **MerleFest**

MerleFest is an iconic music festival hosted annually in Wilkesboro, paying tribute to the legendary musician Doc Watson and celebrating the rich heritage of American roots music. Named after Doc Watson's son, Merle Watson, the festival brings together

renowned artists from various genres, including bluegrass, folk, Americana, country, and more. Since its inception in 1988, MerleFest has become one of the premier music festivals in the country, attracting music lovers from near and far.

The festival takes place on the campus of Wilkes Community College and spans several days, typically occurring in late April. MerleFest offers a diverse lineup of performers, ranging from well-established artists to emerging talents, ensuring a dynamic and unforgettable experience for attendees of all musical preferences.

The stages at MerleFest showcase a remarkable array of talent, with performances taking place throughout the day and evening. From intimate acoustic sets to foot-stomping, high-energy shows, the festival offers a remarkable variety of musical styles and performances. Whether you're a fan of bluegrass legends, country icons, or up-and-coming singer-songwriters, MerleFest's lineup never fails to impress.

One of the highlights of MerleFest is the unique collaborations and impromptu jam sessions that often occur on stage. Musicians from different backgrounds and genres come together, creating magical and spontaneous moments that truly capture the spirit of the festival. These collaborative performances showcase the artistry and camaraderie that is at the heart of the roots music community.



In addition to the stellar musical performances, MerleFest offers a vibrant and festive atmosphere. The festival grounds are filled with food vendors, artisan booths, and craft demonstrations, allowing attendees to sample delicious local cuisine and explore the region's rich artistic heritage. The festival also hosts a variety of workshops, where musicians share their knowledge and expertise with

aspiring artists and music enthusiasts.

MerleFest is not only about the music; it is also deeply committed to supporting and preserving the cultural heritage of the region. The festival features the Traditional Music Tent, where visitors can immerse themselves in workshops, demonstrations, and discussions that highlight the history and traditions of Appalachian music. This educational aspect of MerleFest ensures that the legacy of American roots music is passed on to future generations.

The community of Wilkesboro warmly embraces the festival, providing a welcoming and hospitable environment for attendees. Local businesses and organizations often get involved, offering additional events and activities during the festival week. From late-night jam sessions in local venues to art exhibits and craft fairs, the entire town comes alive with the spirit of MerleFest.

## Downtown Wilkesboro

Strolling through Historic Downtown Wilkesboro feels like taking a step back in time. The district is lined with historic buildings dating back to the late 19th and early 20th centuries, reflecting the town's storied past. The architecture showcases a variety of styles, including Victorian, Greek Revival, and Colonial Revival, creating a visually captivating streetscape.

The streets of Downtown Wilkesboro are adorned with charming shops, boutiques, and specialty stores. These locally owned businesses offer a wide range of goods, from antiques and collectibles to handmade crafts, unique gifts, and clothing. Exploring the downtown area provides a delightful shopping experience, allowing visitors to discover hidden gems and support local businesses.

The area boasts a diverse array of restaurants, cafes, and eateries, offering a wide range of cuisines to satisfy every palate. From classic Southern comfort food to international flavors and farm-to-table dining experiences, there is something to please every food lover. Many of these establishments are housed in beautifully restored buildings, adding to the district's charm.



The town square, located in the heart of Historic Downtown Wilkesboro, serves as a focal point for community events and gatherings. It features a picturesque gazebo and is surrounded by benches and green spaces, providing a perfect spot for relaxation or enjoying a picnic. Throughout the year, the square comes alive with festivals, concerts, and holiday celebrations, creating a lively and festive atmosphere.

The district also pays homage to its rich history through various historical landmarks and sites. The Wilkes Heritage Museum, housed in the former Wilkes County Courthouse, showcases exhibits and artifacts that tell the story of the region's past. Visitors can explore the museum to learn about local history, including the town's significant role in the Revolutionary War and the Civil War.

Historic Downtown Wilkesboro is more than just a collection of buildings; it is a thriving community where people come together. The downtown area hosts regular events that bring residents and visitors together, fostering a sense of camaraderie and community spirit. From live music performances and art festivals to farmers markets and parades, there is always something happening in the district.

# Organizational Structure

## **Governance**

The governance structure of Wilkesboro aims to provide a balance of elected representation and professional management. It allows for citizen input through elected officials while ensuring that day-to-day operations and decision-making are carried out by professional staff. This structure promotes transparency, accountability, and efficient service delivery to meet the needs of the community.

Wilkesboro operates under a council-manager form of government, which combines elected officials and professional management to govern the town.

## **Town Council:**

The Town Council serves as the legislative body of Wilkesboro and consists of elected officials who represent the residents. The council members are typically elected at-large or from specific districts within the town. The Town Council's primary responsibility is to make policy decisions, adopt ordinances, approve budgets, and set the overall direction for the town. Council members also serve as a bridge between the community and the local government, voicing the concerns and needs of their constituents.



## **Mayor:**

The Mayor is a member of the Town Council who serves as the ceremonial head of the town government. The Mayor presides over Town Council meetings, represents the town in official functions, and serves as a spokesperson for the community.

## **Town Manager:**

Wilkesboro employs a professional Town Manager who serves as the chief executive officer of the town. The Town Manager is responsible for the day-to-day administration and management of municipal operations. They implement policies set by the Town Council, oversee the various departments, coordinate services, and ensure the efficient and effective delivery of services to residents. The Town Manager also advises the Town Council on matters requiring their attention and provides recommendations based on professional expertise.

## **Appointed Positions:**

The Town Council appoints certain positions to support the governance and operations of Wilkesboro. These include the Town Clerk, who is responsible for maintaining official records, managing public notices, and supporting the administration of local elections. The Town Attorney provides legal counsel to the town and ensures legal compliance in its operations.

## **Boards and Commissions:**

Wilkesboro may have various advisory boards and commissions that focus on specific areas or issues. These boards are often composed of community members who are appointed by the Town Council. They provide expertise and recommendations to the Town Council on matters related to planning, zoning, historic preservation, parks and recreation, and other specific areas.

### Planning Board

The planning board is responsible for acquiring and maintaining information and materials pertaining to planning and development in order to prepare, amend and revise comprehensive plans, studies and development proposals. The board advises the Town Council by preparing and recommending ordinances and policies to promote orderly development that conforms to the principles and requirements of the comprehensive plan. The board consists of eleven (11) members that meet on the last Tuesday of every month.

### ABC Board

The Wilkesboro ABC Board oversees the operations of the town of Wilkesboro's ABC Store and are conducted by the Store's General Manager with the Finance officer in attendance. General topics include sales Figures, Store Financials, Budget, Building Maintenance, and other operational topics. Board members are required by the State of North Carolina to attend an Ethics Seminar within a year of their appointment. Comprised of three (3) members, an appointment to the Wilkesboro ABC Board is a three-year term.

### Zoning Board of Adjustment

The Board of adjustments is a "quasi-judicial" administrative body that operates on a level between the enforcement officers and the courts. The Board of Adjustments hears appeals from any person aggrieved by an officer, department, board, and/or bureau of the town, commonly for the purpose of granting or declining variances and conditional

use permits. The board consists of nine (9) members that meet as needed to hear appeals, which includes ETJ members and alternate members.

#### Historic Preservation Commission

The Historic Preservation Commission duties are to promote, enhance and preserve the character of the historic overlay district and designated landmarks. The commission is responsible for making recommendations to the Town Council to designate by ordinance specific areas, structures, sites and objects as historic overlay districts or historic landmarks. The commission consists of nine (9) members that meet on the third Tuesday of the month.

#### Landscape Planning & Review Board

The Planning & Review Board develops and/or updates specifications for the care, protections, pruning, planting, and replacement of publicly owned trees and shrubs in parks, along streets, and in other public areas. Upon request, the board shall consider, investigate, make findings, report, and recommend upon any special matter or question within the commission's scope of work. The board consists of six (6) members that meet as needed on the third Wednesday of the month.

#### Cemetery Board

The Cemetery Board consists of five (5) members, serving three-year terms, which meet periodically, to adjust fee structures, plot designation, record maintenance and any other issues that might arise in the course of their duties.

#### Parks and Recreation Board

The Parks and Recreation Board is responsible for overseeing the welfare of the parks, athletic fields, recreation facilities, and other public access areas to the benefit of all the citizens. The board advises the Town Council on the current needs and the long-term sustainability issues that develop in parks and recreation facilities. The board consists of five (5) members that meet periodically as needed or directed by the Town Council.

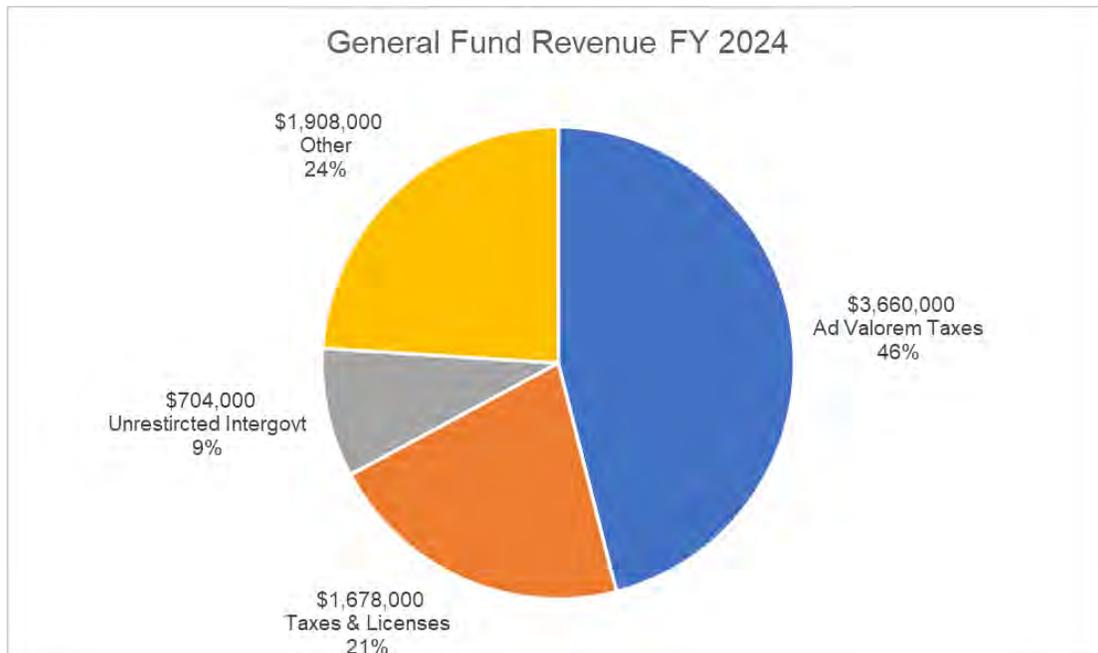
# Financial Summary

## General Fund Revenues

Revenues in the General Fund – which is the Town’s main operating fund, are comprised of property taxes collected by the Town. Sales and use taxes make up about a quarter of all revenue, and a small percentage of revenue like utility franchise tax make up the rest of the General Fund revenue. Each of the revenue streams are explained in greater detail in the revenue manual at the end of this budget document. The overall adopted budget estimates revenue at \$8,425,000 for the 2024 fiscal year.

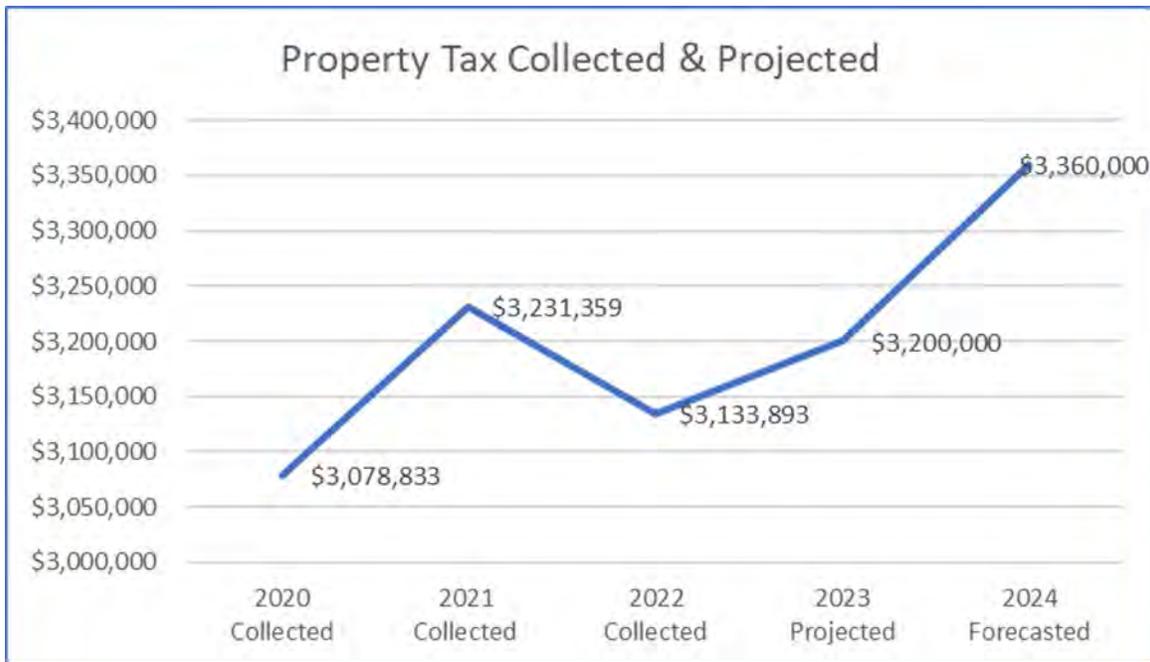
	ADOPTED BUDGET 2022	ADOPTED BUDGET 2023	MANAGER RECOMM 2024	BOARD APPROVED 2024
<b>DESCRIPTION</b>				
AD VALOREM TAXES	\$ 3,627,500	\$ 3,655,000	\$ 3,660,000	\$ 3,660,000
TAXES AND LICENSES	1,377,500	\$ 1,552,500	1,678,000	1,678,000
UNRESTRICTED INTERGOVERNMENTAL	605,000	\$ 653,000	704,000	704,000
RESTRICTED INTERGOVERNMENTAL	800,000	\$ 845,000	360,000	360,000
PERMITS AND FEES	8,500	\$ 8,500	8,600	8,600
SALES AND SERVICES	259,000	\$ 314,000	360,000	360,000
MISCELLANEOUS	740,000	\$ 643,000	743,500	743,500
OTHER FINANCING SOURCES	1,239,500	\$ 730,900	910,900	910,900
<b>TOTAL</b>	<b>\$ 8,657,000</b>	<b>\$ 8,401,900</b>	<b>\$ 8,425,000</b>	<b>\$ 8,425,000</b>

The figure above shows the budgeted sources of revenue compared against what was adopted in fiscal year 2022 and 2023. FY 2022 adopted budget is slightly higher than both the adopted budgets in 2023 and 2024. This decrease in the past two years are



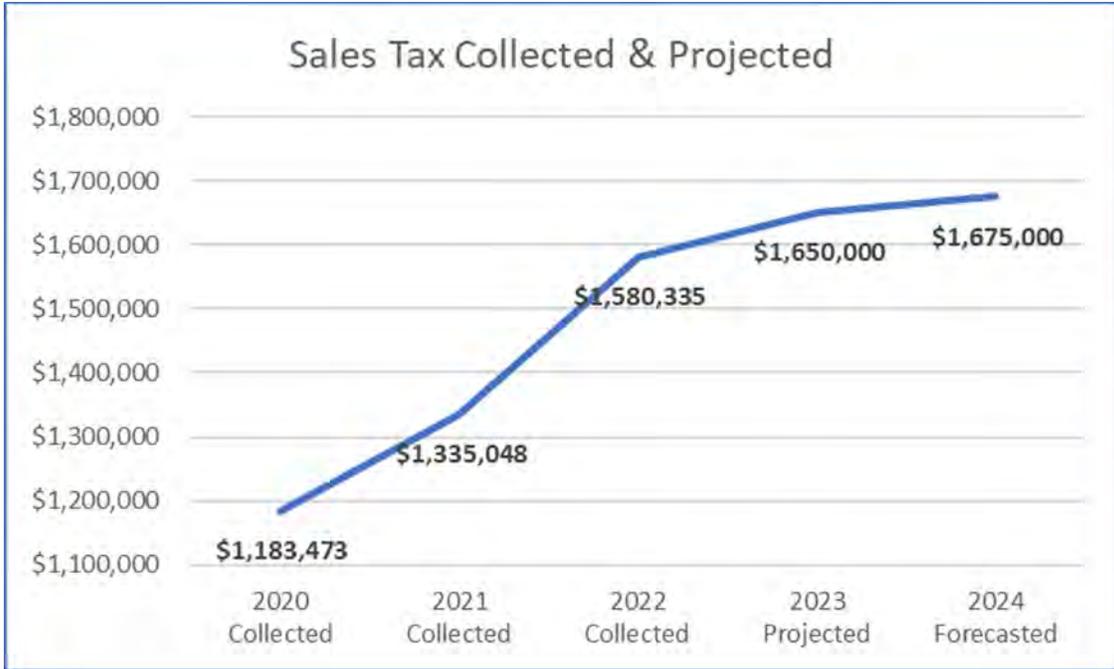
mainly due to a reduction in the purchase of capital items that require financing. Ad valorem and sales tax revenues remain strong and steady year over year.

As mentioned, most of the revenue for any local municipality's General Fund comes from the collection of ad valorem taxes – or property taxes. Property taxes are one of the most stable and predictable sources of revenue. Even in times of recession, citizens pay property taxes. The Town of Wilkesboro bills and collects their own property taxes and boasts a collection percentage of nearly 99% each year.



The chart above shows the amount in dollars of property taxes that have been collected since fiscal year 2020. However, there is an anomaly in the fiscal year 2021 which shows a dramatic rise and then fall in collection. This is due to a large outstanding amount of principal and penalties which put the Town's collection percentage over 100% - which is an uncommon occurrence. The Town's property tax rate remains at \$.48/\$100.

The chart on the next page shows sales taxes that were collected and projected since fiscal year 2020. Sales tax collection has been strong, even through the COVID-19 pandemic. The Town took a conservative approach when budgeting sales and use taxes during the early days of the pandemic. However, across the state municipalities showed strong sales tax collection amounts. This is due in part to when an order is placed to an online retailer, the county in which the consumer lives receives the sales tax allocation. Naturally during the pandemic there was a rise in online retail activity.



### Utility Fund Revenues

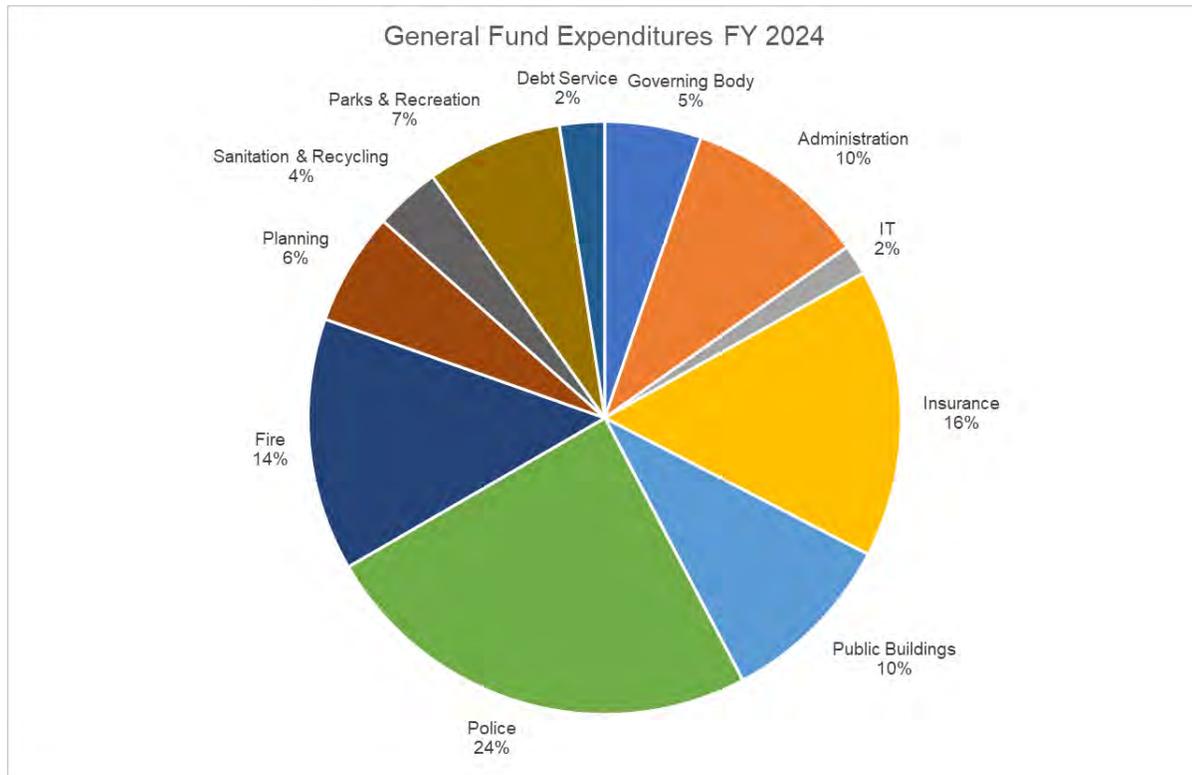
The second major fund the Town of Wilkesboro budgets for is the Utility Fund. The primary sources of revenue in the utility fund are the sale of water and collection and treatment of wastewater.

	ADOPTED BUDGET 2022	ADOPTED BUDGET 2023	MANAGER RECOMM 2024	BOARD APPROVED 2024
DESCRIPTION				
SALES AND SERVICES	\$ 9,575,000	\$ 9,387,500	\$ 9,962,500	\$ 9,962,500
MISCELLANEOUS	137,000	107,000	107,000	107,000
OTHER FINANCING SOURCES	220,500	425,000	-	-
<b>TOTAL</b>	<b>\$ 9,932,500</b>	<b>\$ 9,919,500</b>	<b>\$ 10,069,500</b>	<b>\$ 10,069,500</b>

The above chart shows the three revenue streams that comprise the Utility Fund. The sale of water and wastewater treatment services make up most of the Utility Fund revenues. Other miscellaneous sources come from things like the installation of water taps and fees paid to the Town by wireless communication companies for allowing wireless infrastructure to be placed on water towers. A 10% rate increase for water and sewer was passed for the 2024 fiscal year. This will go into effect on October 1, 2023.

## General Fund Expenditures

The General Fund is used to account for resources traditionally associated with government that are not required legally, or by sound financial management to be account for in another fund. The most common General Fund functional areas include the general government/administration, public safety, streets, sanitation, planning, and parks and recreation. The breakdown of spending of each department is shown in the chart below.



## Utility Fund Expenditures

Expenditures in the Utility Fund are made up of six departments. Primarily the water plant, which produces clean drinking water that goes to homes, and the wastewater treatment plant, which cleans and treats wastewater. The Town also has a water and sewer construction department as well to maintain and build utility systems throughout the town.

	ADOPTED BUDGET 2022	CURRENT BUDGET 2023	MANAGER RECOMM 2024	BOARD APPROVED 2024
UTILITY FUND ADMINISTRATION	\$ 576,500	\$ 1,013,500	\$ 355,500	\$ 355,500
UTILITY FUND INSURANCES	871,000	871,000	1,046,000	1,046,000
TOWN GARAGE	249,000	249,000	296,000	296,000
WATER TREATMENT PLANT	1,528,000	1,528,000	1,915,500	1,915,500
WASTEWATER TREATMENT PLANT	1,139,500	1,913,000	3,158,500	3,158,500
WATER AND SEWER CONSTRUCTION	3,646,000	3,646,000	2,183,000	2,183,000
DEBT SERVICE	1,149,000	1,213,000	1,115,000	1,115,000
<b>TOTAL</b>	<b>\$9,894,000</b>	<b>\$10,433,500</b>	<b>\$10,069,500</b>	<b>\$10,069,500</b>

## Schedule of Fees



TOWN OF WILKESBORO  
SCHEDULE OF FEES  
EFFECTIVE 07/01/23 - 06/30/24

DEPARTMENT	PAGE
Finance Department fees	2
Police Department fees	3
Fire Department fees	4 - 5
Planning & Community Development fees	6
Public Works services & fees	7
Utilities Departments fees	8 - 9

## FINANCE DEPARTMENT

### BEER AND WINE LICENSES SET BY NC GENERAL STATUTES (GS 160A-211)

On-Premises Malt Beverage	\$	15.00
Off-Premises Malt Beverage	\$	5.00
On-Premises Unfortified Wine, Fortified Wine, or Both	\$	15.00
Off-Premises Unfortified Wine, Fortified Wine, or Both	\$	10.00
Beer Wholesaler	\$	37.50
Wine Wholesaler	\$	37.50
Beer and Wine Wholesaler	\$	62.50

### PRIVILEGE LICENSES

Peddler of Farm Products Only	\$	25.00
Peddler on Foot	\$	10.00
Peddler with Vehicle	\$	25.00

### MISCELLANEOUS

Returned Check Fee		Greater of \$35.00 or 10%
Photocopies Black and White	\$	0.10
Photocopies Color	\$	0.25
CD's for Town Business or Public Records		5.00, if available

### CIVIC CENTER RENTAL

Refundable Deposit	\$	175.00
Civic Center Rental Per Day	\$	150.00
Civic Center Rental Per Day, Nonprofit Organization, Town Employees	\$	75.00

### COMMUNITY COMMONS AND PAVILION USAGE FEE

Road Closure Fee	\$	150.00
Fire Pit Usage Fee (per fire pit)	\$	50.00
Refundable Deposit (Event Insurance requirement may apply)	\$	500.00
Approved Non-Profit Rental Fee (daily)	\$	150.00
General Rental Fee (daily)	\$	550.00
Uniformed, Dedicated Police Officer (hourly)	\$	35.00
Site Electrical Check (Conducted by a person designated by the Town of Wilkesboro)	\$	200.00
Commons Restroom Cleaning Fee	\$	150.00

The Town reserves the right to charge fees for additional services or multiday events on a case by case basis

### MOUNTAIN PARK CEMETERY-Nonresident

Sale of Lots:		
One Gravesite	\$	540.00
Two Gravesites	\$	960.00
Four Gravesites	\$	1,800.00
Six Gravesites	\$	2,520.00
Eight Gravesites	\$	3,120.00
Surveying and Locating Gravesites	\$	100.00
Headstone Deposit	\$	100.00

### MOUNTAIN PARK CEMETERY-Resident

Sale of Lots*:		
One Gravesite*	\$	435.00
Two Gravesites*	\$	770.00
Four Gravesites*	\$	1,440.00
Six Gravesites*	\$	2,015.00
Eight Gravesites*	\$	2,495.00
Surveying and Locating Gravesites	\$	100.00
Headstone Deposit	\$	100.00

**POLICE DEPARTMENT**

**PARKING VIOLATIONS**

Handicap Zone (1)	\$	100.00
Handicap Zone (2)	\$	250.00
No Parking Zone	\$	20.00
Overtime Parking	\$	20.00
Parking in Fire Lane	\$	20.00
Parking Wrong Side of Street	\$	20.00
(1) Set By State Law \$100	\$	100.00
(2) Set by State Law \$250 if a sign is posted stating such	\$	250.00

**PERMIT FEES**

Taxi Cab	\$	200.00
Precious Metals Dealers	\$	180.00
Demonstration and Assemblage	\$	50.00
Shoot Permits to Eliminate Problem Rodents	\$	25.00
Public Roadway and Street Non-Profit Solicitation	\$	10.00

**OFF DUTY POLICE OFFICER**

Uniformed Officer (hourly)	\$	35.00
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## FIRE DEPARTMENT

### HAZARDOUS MATERIAL & SPECIAL RESPONSE EVENT EQUIPMENT & PERSONNEL

Apparatus - Engine Company	\$ 150.00 per hour
Apparatus - Engine / Tanker Company	\$ 175.00 per hour
Apparatus - Brush / Service Company	\$ 100.00 per hour
Apparatus - Ladder Company	\$ 250.00 per hour
Apparatus - Support Vehicle	\$ 100.00 per hour
Extended Supplies	Actual Costs
Personnel - Chief Officer	\$ 40.00 per hour
Personnel - Fire Marshal / Safety Officer	\$ 35.00 per hour
Personnel - Fire Captain	\$ 30.00 per hour
Personnel - Fire Lieutenant	\$ 27.50 per hour
Personnel - Engineer	\$ 25.00 per hour
Personnel - Interior Firefighter	\$ 22.50 per hour
Personnel - Non-Interior Firefighter	\$ 21.00 per hour
Personnel - Emergency Medical Technician / Medical Responder	\$ 21.00 per hour

### PLANS REVIEW

Square Footage	NEW CONSTRUCTION	EXISTING BUILDING
0-2,500	\$ 250.00	\$ 175.00
2,501-10,000	\$ 400.00	\$ 250.00
10,001-50,000	\$ 550.00	\$ 325.00
50,001-100,000	\$ 700.00	\$ 400.00
100,001-150,000	\$ 850.00	\$ 475.00
150,001-200,000	\$ 1,000.00	\$ 550.00
OVER 200,001	\$ 1,150.00	\$ 625.00

### SPECIAL INSPECTIONS / SERVICES

Type	INITIAL	RE-INSPECTION
Day Care Centers (Non-Residential)	\$ 100.00	See Re-Inspection Fees
In-Home Day Cares (5 or less children)	\$ 100.00	See Re-Inspection Fees
In-Home Day Cares	\$ 100.00	See Re-Inspection Fees
Foster/Therapeutic Homes	\$ 100.00	See Re-Inspection Fees
Group Homes	\$ 100.00	See Re-Inspection Fees
ABC Inspections	\$ 100.00	See Re-Inspection Fees
Fire Flow Test (Conducted)	\$ 100.00	
Fire Flow Test (Observed)	\$ 100.00	
Fire Extinguisher Training-Per Person	\$ 12.00	

### SPECIAL CONSTRUCTION AND / OR OPERATIONS PERMITS

105.7.2 Fixed Pipe Automatic Fire-Extinguishing Systems	\$ 200.00
105.7.2 Battery Systems	\$ 200.00
105.7.3 Compressed Gases	\$ 200.00
105.7.4 Cryogenic Fluids	\$ 200.00
105.7.5 Fire Alarm and Detection Systems and Related Equipment	\$ 200.00
105.7.6 Fire Sprinklers, and Related Equipment	\$ 200.00
105.6.16 / 105.7.7 Flammable and Combustible Liquids	\$ 200.00
A. Operation of tank vehicles, equipment, tanks, plants, terminals, wells, fuel dispensing stations, refineries, distilleries, and similar facilities where flammable and combustible liquids are produced, processed, transported, stored, dispensed, or used.	
B. To install, alter, remove, abandon, place temporarily out of service (for more than 90 days), or otherwise dispose of an underground, protected above-ground or above-ground flammable or combustible liquid tank.	
C. To change the type of contents stored in a flammable or combustible liquid tank to a material which poses a greater hazard than that for which the tank was designed and constructed.	
D. To manufacture, process, blend or refine flammable or combustible liquids.	
E. To engage in the dispensing of liquid fuels into fuel tanks of motor vehicles at commercial, industrial, governmental or manufacturing establishments.	

continued to next page

F. To utilize a site for the dispensing of liquid fuels from tank vehicles into the fuel tanks of motor vehicles at commercial, industrial, governmental or manufacturing establishments.	
105.7.7 Flammable and Combustible Liquids	\$ 200.00
105.7.8 Hazardous Materials	\$ 200.00
105.7.9 Industrial Ovens	\$ 200.00
105.7.11 Private Fire Hydrants	No Fee
105.7.12 Booths or Rooms Designed for Spraying or Dipping Operations	\$ 200.00
105.7.13 Standpipe Systems and related equipment	\$ 200.00
105.6.43 / 105.7.14 Temporary Membrane Structure and Tents	\$ 200.00
<i>This includes plan reviews, two trips and final test and inspection.</i>	
<b>SPECIAL USE PERMITS FOR SPECIFIC EVENT OR TIME PERIOD</b>	
105.6.2 Amusement Buildings / Haunted Houses	\$ 100.00
105.6.4 Carnivals and Fairs	\$ 100.00
105.6.6 Combustible Dust-Producing Operations	\$ 100.00
105.6.9 Covered Mall Buildings	\$ 100.00
105.6.13 Exhibits and Trade Shows	\$ 100.00
105.6.14 Explosives (Includes blasting permits)	
30 day permit	\$ 100.00
60 day permit	\$ 100.00
105.6.19 Fumigation and Thermal Insecticide Fogging	\$ 100.00
105.6.26 Liquid or Gas-Fueled Vehicles or Equipment in Assembly Buildings	\$ 100.00
105.6.36 Pyrotechnic Special Effects Material (Includes standby fee)	\$ 200.00
105.6.41 Spraying or Dipping	\$ 100.00
Open Flame Permit	\$ 100.00
Residential Burning Permit	No Fee
Commercial Burning Permit	\$ 100.00
<b>RE-INSPECTION FEES AND CIVIL PENALTIES</b>	
1.) Re-inspection fees for violations not corrected/rectified after initial inspection	
a. First Re-inspection	\$ 200.00
b. Second Re-inspection	\$ 300.00
c. Third Re-inspection	\$ 400.00
d. Fourth Re-inspection	\$ 500.00
2.) Civil penalty for locked, blocked, or obstructed exits.	\$ 500.00
3.) Civil penalty for operation without a required permit.	\$ 200.00
4.) Additions, modifications, or change of occupancy without proper permits	\$ 200.00
5.) Overcrowding based on the buildings occupancy rating, per person	\$ 200.00
6.) Civil Penalty for Illegal Burning-First Offense in 12 month period	\$ 100.00
7.) Civil Penalty for Illegal Burning-Subsequent Offenses in 12 month period	\$ 500.00

## PLANNING AND CODE ENFORCEMENT

### ZONING

Zoning Compliance Permit (Residential)	\$ 20.00
Zoning Compliance Permit (Commercial/Industrial)	\$ 30.00
Zoning Confirmation Letter	\$ 50.00
Special Use Permit	\$ 400.00
Rezoning (Residential)	\$ 200.00
Rezoning (Commercial/Industrial)	\$ 400.00
Zoning Text Amendments	\$ 500.00
Variance Application Fee	\$ 500.00
Annexation Requests	\$ 300.00
Administrative Appeal	\$ 400.00
Sign Permit	\$ 30.00
Minor Subdivision Review	\$ 50.00
Preliminary Plat-Major Subdivision	\$ 150 + \$2 per lot
Outside Preliminary Plat Review	\$ 150 + \$10/acre
Outside Commercial Construction Plan Review	\$ 300 or \$0.04/sqft
Outside Residential Construction Plan Review	\$ 150 + \$10/acre
Final Plat-Major Subdivision	\$ 50.00
Wireless Communication Ordinance: New Tower	\$ 8,000.00
Wireless Communication Ordinance: Substantial Modification	\$ 2,500.00
Wireless Communication Ordinance: Modification	\$ 1,500.00
New Manufacturing Park Fee	\$ 50.00 per lot

PUBLIC WORKS SERVICES	
SIGNAGE	
Handicap Sign	\$ 20.00
Other Signs (Cost Plus 10%)	\$ 150.00
Street Closing Fee	\$ 150.00
Town Code (Unbound Copy)	\$ 50.00
SANITATION	
21 gallon glass or extra recycle container(s)	\$ 15.00
Residential monthly fee for 1st container	\$ 10.00
Residential monthly fee for additional container	\$ 10.00
Commercial Monthly fee for 1st container	\$ 10.00
Commercial monthly fee for additional container	\$ 10.00
Replacement cost of 96 gallon Rollout Cart if damaged/lost by owner	\$ 200.00
Rollout Cart Cleaning Fee	\$ 50.00
Initial Bulk Collection (pick-up truck)	Free
Additional Bulk Collection (pick-up truck)	\$ 50.00
Bulk Collection (tandem truck)	\$ 200.00
Tree trimming collection rate over 1 hour	\$ 35.00 per hour
First Solid Waste Ordinance Offense	\$ 50.00
Second Solid Waste Ordinance Offense	\$ 75.00
Third Solid Waste Ordinance Offense	\$ 100.00
Damaged Equipment	Cost to repair equipment
STREETS	
Street Proofing for Dedication (Initial Test)	\$ 75.00
Street Closing Fee	\$ 250.00
WATER TAPS	
3/4"	\$ 1,200.00
1"	\$ 1,500.00
2"	\$ 3,500.00
Larger than 2"-Cost, Plus Labor, Plus 10%	
IRRIGATION TAPS, METER WITH BACKFLOW	
3/4"	\$ 1,800.00
1"	\$ 2,200.00
2"	\$ 4,800.00
Larger than 2"-Cost, Plus Labor, Plus 10%	
OUTSIDE USERS ADD 2.0 MULTIPLIER	
Backflow Assembly Test	\$ 50.00
SEWER TAPS	
4"	\$ 1,200.00
6"	\$ 1,400.00
8"	\$ 2,700.00
Property west of Lowe's Hardware pay a fee based on a formula	(See Town Manager)
Moravian Falls	\$2,700 or cost - whichever is greater
All Utility taps outside Town limits subject to 2x Multiplier.	
All properties outside town limits receiving a utility tap are subject to annexation agreement	

## UTILITY DEPARTMENTS

### SERVICE FEES

Administrative Account Creation Fee	\$	15.00
Water Deposit Fees		
Residential	\$	100.00
Commercial	\$	150.00
Disconnection/Reconnection Processing Fee	\$	50.00
Meter Tampering		Criminal Prosecution

A late fee of \$10.00 or 10% whichever is greater will be applied to any bill that has an outstanding balance due as of 12:00P.M. on the 5th of the month.

### WATER RATES

	Rate 7/1-9/30	10% Rate Increase 10/1/23
Residential Inside-Monthly Minimum-1st 3,000 gallons	\$ 8.98	\$ 9.88
After 1st 3,000 gallons, cost per 1,000 gallons	(2.64 per 1000 gallon)	(2.90 per 1000 gallon)
Apartment Inside-Monthly Minimum-1st 3,000 gallons	\$ 8.98	\$ 9.88
After 1st 3,000 gallons, cost per 1,000 gallons	(2.64 per 1000 gallon)	(2.90 per 1000 gallon)
Commercial Inside-Monthly Minimum-1st 3,000 gallons	\$ 22.42	\$ 24.66
After 1st 3,000 gallons, cost per 1,000 gallons	(2.64 per 1000 gallon)	(2.90 per 1000 gallon)
Industrial Inside-Monthly Minimum-1st 3,000 gallons	\$ 22.42	\$ 24.66
After 1st 3,000 gallons, cost per 1,000 gallons	(2.64 per 1000 gallon)	(2.90 per 1000 gallon)
Residential Outside-Monthly Minimum-1st 3,000 gallons	\$ 17.96	\$ 19.76
After 1st 3,000 gallons, cost per 1,000 gallons	(5.28 per 1000 gallon)	(5.81 per 1000 gallon)
Apartments Outside-Monthly Minimum-1st 3,000 gallons	\$ 17.96	\$ 19.76
After 1st 3,000 gallons, cost per 1,000 gallons	(5.28 per 1000 gallon)	(5.81 per 1000 gallon)
Commercial Outside-Monthly Minimum-1st 3,000 gallons	\$ 44.85	\$ 49.34
After 1st 3,000 gallons, cost per 1,000 gallons	(5.28 per 1000 gallon)	(5.81 per 1000 gallon)
Industrial Outside-Monthly Minimum-1st 3,000 gallons	\$ 44.85	\$ 49.34
After 1st 3,000 gallons, cost per 1,000 gallons	(5.28 per 1000 gallon)	(5.81 per 1000 gallon)
Water Association-Monthly Minimum-1st 3,000 gallons	\$ 10.76	\$ 11.84
After 1st 3,000 gallons, cost per 1,000 gallons	(2.83 per 1000 gallon)	(3.11 per 1000 gallon)

### WATER-OTHER RATES

Sale of Water-Up to 1,000 gallons	\$	25.00
Sale of Water-More Than 1,000 gallons	\$	10.00 per 1,000 gallons

### SEWER RATES

New Pretreatment Permits	\$	300.00
Permit Modification	\$	150/parameter
	Rate 7/1-9/30	10% Rate Increase 10/1/23
Residential Inside	\$ 8.07	\$ 8.88
After 1st 3,000 gallons, cost per 1,000 gallons	(4.73 per 1000 gallon)	(5.20 per 1000 gallon)
Apartment Inside-Monthly Minimum-1st 3,000 gallons	\$ 8.07	\$ 8.88
After 1st 3,000 gallons, cost per 1,000 gallons	(4.73 per 1000 gallon)	(5.20 per 1000 gallon)
Commercial Inside-Monthly Minimum-1st 3,000 gallons	\$ 20.17	\$ 22.19
After 1st 3,000 gallons, cost per 1,000 gallons	(7.11 per 1000 gallon)	(7.82 per 1000 gallon)
Non-Contact Industrial Inside	\$ 64.53	\$ 70.98
After 1st 3,000 gallons, cost per 1,000 gallons	(7.11 per 1000 gallon)	(7.82 per 1000 gallon)
Heavy Industrial Inside-Monthly Minimum-1st 3,000 gallons	\$ 64.53	\$ 70.98
After 1st 3,000 gallons, cost per 1,000 gallons	(4.84 per 1000 gallon)	(5.32 per 1000 gallon)

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Residential Outside-Monthly Minimum-1st 3,000 gallons	\$ 16.14	\$ 17.75
After 1st 3,000 gallons, cost per 1,000 gallons	(9.46 per 1000 gallon)	(10.41 per 1000 gallon)
Apartment Outside-Monthly Minimum-1st 3,000 gallons	\$ 16.14	\$ 17.75
After 1st 3,000 gallons, cost per 1,000 gallons	(9.46 per 1000 gallon)	(10.41 per 1000 gallon)
Commercial Outside-Monthly Minimum-1st 3,000 gallons	\$ 40.34	\$ 44.37
After 1st 3,000 gallons, cost per 1,000 gallons	(14.21 per 1000 gallon)	(15.63 per 1000 gallon)
Industrial Outside-Monthly Minimum-1st 3,000 gallons	\$ 129.05	\$ 141.96
After 1st 3,000 gallons, cost per 1,000 gallons	(14.21 per 1000 gallon)	(15.63 per 1000 gallon)
<b>SEWER-OTHER RATES</b>		
Landfill Leachate		\$ 7.82 per 1,000 gallon
Landfill Leachate Outside the County		\$ 23.46 per 1,000 gallon
Septage		\$ 75.00 per 1,000 gallon
<b>RENEWAL OF PRETREATMENT PERMITS PER FLOW:</b>		
0-1.0 MGD		\$ 200.00
1.1-2.0 MGD		\$ 400.00
2.1-3.0 MGD		\$ 600.00
3.1-4.0 MGD		\$ 800.00
<b>SIGNIFICANT INDUSTRIAL USER SURCHARGE:</b>		
BOD		\$ 0.35/pound
TSS		\$ 0.35/pound
Ammonia		\$ 7.00/pound
<i>DOUBLE CHECK VALVE FOR WATER TAP IS REQUIRED</i>		